

## CHAPTER 9— ANNUAL REPORTING AND RECONCILIATION

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### **900 What is Annual Reporting/Reconciliation?**

All WRS employers are required to submit an annual report. The annual report is due no later than January 31.

The employer must reconcile the earnings by employment category reported on *Employee Transaction Reports* submitted to ETF for all active and terminated employees to the total earnings by employment category reported on the *WRS Monthly Retirement Remittance Reports* (ET-1515). This reconciliation is performed to assure that contributions have been paid for the calendar year for all your WRS covered employees. (See Subchapter 906.)

This reconciliation must be completed before the December *WRS Monthly Retirement Remittance Report* (ET-1515) is finalized so that all remaining unreported earnings and unpaid contributions can be included on the December report.

**NOTE:** The December *WRS Monthly Retirement Remittance Report* (ET-1515) and remittance must be received by the designated due date to avoid late interest charges.

If you have questions after reading this chapter, contact the Employer Communication Center at (608) 264-7900.

## **901 Due Dates for Annual Reports**

The annual transaction report can be submitted as soon as you have processed the last payroll for the calendar year but must be received on or before the January 31 deadline as specified in Administrative Rule ETF 10.63 (1)(g). If this date falls on a Saturday, Sunday, or a holiday when state offices are closed, the report is due on the last working day of the month.

NOTE: LATE REPORTS WILL BE SUBJECT TO EXPENSES AS STIPULATED IN  
Wis. Stat. § 40.06 (2).

When the report is completed and signed by the agent, retain the copy intended for your records and send the original to:

Department of Employee Trust Funds  
P.O. Box 7931  
Madison, WI 53707-7931

## **902 Employees To Be Reported**

The annual transaction report should include hours, earnings, employee paid required contributions (ERC), employee paid benefit adjustment contributions (BAC), and additional contributions (if applicable), for all participating employees of the employer who have not been reported during the calendar year. This includes employees on leave of absence at year-end and any employees not on formal leave but for whom no earnings were paid during the year.

The following WRS participating employees must be included on the annual report:

- Active employees.
- Terminated employees not previously reported.

NOTE: These employees should have already been reported immediately upon termination.

- Employees on leave of absence or layoff at yearend with or without earnings.

Do not include on the annual report employees who have terminated their employment during the year, and whose final hours, earnings and employee paid contributions have already been reported on an *Employee Transaction Report* (ET-2533) at the time the action occurred.

Employees who changed employment categories during the year should have annual detail reported for the new employment category only. The detail associated with the old employment category should have been reported at the time the employer reported the category change.

### **903 Methods of Annual Reporting**

The *Employee Transaction Report* (ET-2533) format is used in annual reporting. Employers may use one of the following reporting methods:

- Electronic Media. ETF strongly encourages employers to report their annual transactions via this method.
- Preprinted *Employee Transaction Report* (ET-2533).
- Blank *Employee Transaction Report* (ET-2533).
- Employer Custom Printed Report.

#### **A. Electronic Media Reporting**

Chapter 12, "Electronic Media Reporting," contains detailed information on electronic reporting requirements and instructions.

Employers who use contracted software vendors should make arrangements with them for electronic reporting. If the vendor processes payroll data for more than one participating employer, a separate report is required for each employer. If a problem occurs with the data on your electronic report, contact your software vendor to make the necessary corrections. If you report additional contributions to WRS, be sure to include this on the electronic report.

If you or your software vendor have questions regarding electronic reporting, please call ETF at (608) 266-0728.

#### **B. Preprinted Annual Report on *Employee Transaction Report* (ET-2533)**

Employers using the preprinted forms for annual reporting will receive preprinted *Employee Transaction Report* forms from ETF in mid-December. The following items will be preprinted on each page:

REPORT DATE  
PAGE NUMBER  
EMPLOYER IDENTIFICATION NUMBER  
EMPLOYER NAME  
EMPLOYEE SOCIAL SECURITY NUMBER  
EMPLOYEE NAME (Alphabetical order within employment category within  
distribution code)  
EMPLOYMENT CATEGORY CODE  
ACTION CODE  
ACTION DATE

If you have employees omitted from this report or terminated employees and employment category changes for employees who appear in error on the preprinted report, refer to Subchapter 907.

C. Blank *Employe Transaction Report* (ET-2533) - Employer Completed

Employers using blank *Employe Transaction Reports* (ET-2533) to complete their annual reports should request a supply of the blank forms in October. For completion of this report refer to Subchapter 904.

D. Employer Custom Printed Report

You may develop your own annual report. However, you must adhere to the format of the *Employe Transaction Report* (ET-2533). You must submit a sample report to ETF for approval prior to using the report. If you wish to develop your own report contact ETF at (608) 266-0728.

Employers are encouraged to report via electronic media. See Chapter 12 for details.

**904 Completion of Annual Transaction Report**

The *Employe Transaction Report* (ET-2533) format in Subchapter 908, Exhibit 1A is used in annual reporting. Refer to Subchapter 905 for the chart indicating required fields.

By this time you should have reported all terminations and new enrollments for the calendar year-to-date that occurred during the year. This will help with annual reconciliation. If you need help with annual reporting, call the Employer Communication Center at (608) 264-7900.

The following information must be entered on your report when applicable. Refer to sample in Subchapter 802 for corresponding reference numbers on *Employe Transaction Report* (ET-2533). For employers using the preprinted report, some of these data items will be preprinted.

A. REPORT DATE

The date of 12-31-CCYY must be used as the report date for all annual transactions. The report date year is the calendar year being reported.

B. PAGE NUMBER

Enter page numbers for multiple-page reports.

C. EMPLOYER IDENTIFICATION NUMBER (EIN)

Enter your EIN (XXXX-XXX) as shown on your *WRS Monthly Retirement Remittance Report* (ET-1515).

D. EMPLOYER NAME

Enter your employer name as shown on your *WRS Monthly Retirement Remittance Report* (ET-1515).

E. SOCIAL SECURITY NUMBER

Enter the employee's Social Security number.

F. NAME/ADDRESS

Enter the employee's last name, first name and middle initial. You may not change a name with the annual report, instead refer to Chapter 5 for instructions on reporting a name change. The address is needed only if you are reporting termination codes 01-05, 07, and 08 on the annual report.

G. EMPLOYMENT CATEGORY

Enter a two-digit employment category in the "Emp Cat" column for each employee listed. See Chapter 3 for detailed explanation of codes.

<u>Code</u>	<u>Category</u>
00	General Employee
01	Court Reporter
02	State Executive Retirement Plan
03	Protective With Social Security
04	Protective Without Social Security
05	Supreme Court Justice
06	Legislator or State Constitutional Officer
07	Appellate Judge
08	Circuit Court Judge
09	Local Elected Official
10	Teacher
11	State Executive Retirement Plan Teacher
12	Educational Support Personnel

H. ACTION CODE

For annual reporting of active employees see Subchapter 905 for valid Action Codes and required data elements.

If you are including employee termination transactions on your annual report not previously reported, refer to Subchapter 804.

I. TERMINATION/ACTION DATE (MM/DD/CCYY)

Enter Action Date 12/31/CCYY for annual action codes 00 and 80. The action date year is the calendar year being reported.

NOTE: If you are reporting terminations on the annual report not previously reported, refer to Subchapter 804.

Leave the Action Date blank for action codes 40, 50, 51 and 53 (see J below).

**J. LAST EARNINGS DATE (MM/DD/CCYY)**

Enter last earnings date only for action codes 40, 50, 51 and 53. This date represents the last day of work for which the employee was paid. For other action codes refer to Subchapter 804.

NOTE: When you use a last earnings date, the action date will be blank.

**K. NEW EMPLOYMENT (CATEGORY) CODE**

This action code is used to report an employment category change. See Subchapter 804 for details. If you have not reported an employee's category change as instructed in Subchapter 804, see Subchapter 907 for instructions on reporting category changes on the annual report.

**L. JANUARY TO JUNE HOURS AND EARNINGS FOR TEACHERS, JUDGES AND EDUCATIONAL SUPPORT PERSONNEL ONLY**

Enter the fiscal year hours and earnings paid from January 1 through June 30 of the calendar year being reported for teachers, judges and educational support personnel (categories 05, 07, 08, 10, 11 and 12) only.

Important: Earnings which are paid to a nine or ten-month contract teacher on or after July 1 for service rendered in the preceding school year are deemed to be received on June 30 and must also be included in the January-June portion on the annual report. Hours and earnings for summer school paid in June, July or August must be included with the January through June fiscal year earnings if the summer school teaching was part of the contract for the previous school year. Twelve-month contract teachers must have hours and earnings reported "when paid." Enter:

1. Hours of Service (January through June). If possible, round partial hours to the nearest hour. Otherwise express as a decimal equivalent to the nearest one-hundredth.
2. Earnings (January through June) in dollars and cents.

NOTE: If you have employees with these categories who begin enrollment between July 1 and December 31, leave these fiscal year fields blank.

**M. HOURS AND EARNINGS FOR CALENDAR YEAR-TO-DATE**

Enter the hours and earnings paid from January 1 through December 31 of the year reported. This applies to all employees, including teachers, judges and educational support personnel.

1. Hours of Service (calendar year). If possible, round partial hours to the nearest hour. Otherwise express as a decimal equivalent to the nearest one-hundredth.
2. Earnings (calendar year) in dollars and cents.

**N. DEDUCTED FROM EMPLOYEE-EMPLOYEE PAID REQUIRED CONTRIBUTION**

Enter the amount of money **actually deducted** from the employee's paychecks toward the Employee Required Contributions. This amount can never exceed the maximum Employee Required Contribution for the category reported. Do not include:

1. The amount of Employee Required Contributions paid by the employer.
2. The amount deducted from the employee's paychecks for the Benefit Adjustment Contribution. (See O. below.)

**O. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID BENEFIT ADJUSTMENT CONTRIBUTION**

Enter the amount of money **actually deducted** from the employee's paychecks toward the Benefit Adjustment Contributions. This amount can never exceed the maximum Benefit Adjustment Contribution for the category reported. Do not include:

1. The amount of Benefit Adjustment Contributions paid by the employer.
2. The amount deducted from the employee's paychecks for the Employee Paid Required Contribution. (See N. above.)

**P. ADDITIONAL CONTRIBUTIONS - 'X' IF YES**

Enter an "X" in this field only if additional contributions are being reported for the employee. An *Additional Contribution Report* (ET-2535), itemizing employee, employer and/or tax deferred additional contributions must also be completed and submitted with the annual report. *Additional Contribution Reports* must be accompanied by *Employee Transaction Reports*. If there are no additional contributions, leave this column blank. See Chapter 11 for instructions on completing the *Additional Contributions Report*.

NOTE: DO NOT include additional contributions on the annual report that were already reported on previous termination reports.

**Q. PAGE TOTALS**

Enter totals for hours, earnings, and employee paid contributions for each column on each page. Accuracy is essential as these totals are used by ETF for reconciliation purposes.

**R. EMPLOYER AGENT SIGNATURE**

The WRS designated agent must sign the report to certify its content. The signature is required on the first page only of the annual report. If reporting electronically the agent must sign the electronic transmittal report.

**S. PREPARED BY AND TELEPHONE NUMBER**

Enter the full name and telephone number of the person who can answer questions concerning the information on your report. This information is required on the first page only.

**T. DATE**

Enter the date (MM/DD/CCYY) you complete the report.

**905 Annual Reporting Action Code Descriptions and Field Requirements**

**Annual Reporting Action Code Descriptions**

- 00 Used to report annual hours, earnings and/or employee paid contributions (if applicable) for employees not terminated or not on leave of absence. Action date should be 12/31 of the year you are reporting (12/31/CCYY). Hours and earnings must be reported.
- 40 Used to report employees on an informal leave of absence with no annual earnings. Action date must be left blank and last earnings date listed. No hours and earnings are reported with this action code.
- 50 Used to report employees on a military leave of absence at yearend. Action date must be left blank and last earnings date listed. If the employee had hours and earnings for the year reported, they must be indicated.
- 51 Used to report employees on an unpaid leave of absence at yearend. Action date must be left blank and last earnings date listed. If the employee had hours and earnings for the year reported, they must be indicated.
- 53 Used to report employees on layoff at yearend. Action date must be left blank and last earnings date listed. If the employee had hours and earnings for the year reported, they must be indicated.
- 59 Used to report deemed military service under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). Refer to Chapter 22 for special reporting requirements.
- 80 Used to correct or adjust an incorrect action code 00 entry on the annual report. Only the amount of hours, earnings or employee-paid contributions to be added or subtracted must be listed on the transaction report (i.e., only report the difference from the original amount already reported.)



Annual Reporting Field Requirements

**Key:** Shaded Area for Employment Categories 05, 07, 08, 10, 11 & 12 ONLY  
R = Required      I = If Applicable      Blank = Do not include anything

	Annual Action Code						
	00	40	50	51	53	59	80
Report Date (12-31-CCYY)	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R
Name (Last, First, Middle Initial)	R	R	R	R	R	R	R
Address							
Employment Category	R	R	R	R	R	R	R
Action Code	00	40	50	51	53	59	80
Action Date (12-31-CCYY)	R					See Ch. 22	R
Last Earnings Date (MM/DD/CCYY)		R	R	R	R	See Ch. 22	
New Employment Category							
Hours for Teachers/ Judges/Educational Support Personnel (Jan-June)	R *		I	I	I	I	R *
Earnings for Teachers/ Judges/Educational Support Personnel (Jan-June)	R *		I	I	I	I	R *
Calendar Year Hours	R		I	I	I	R	R
Calendar Year Earnings	R		I	I	I	R	R
Employee Paid EERC	I		I	I	I	I	I
Employee Paid BAC	I		I	I	I	I	I
Additional Contributions	I		I	I	I	I	I

\* For fiscal year employees hired on or after July 1, there will be no January-June hours and earnings to report.

## 906 Annual WRS Reconciliation Process

In December of each year, ETF will provide each employer with a report showing by employment category all employee transactions reported for the calendar year-to-date. See sample summary in Subchapter 908, Exhibits 2A and 2B.

Each employer must review the information on this summary report to verify that all the employee transactions reported to ETF to date are correct. Refer to Subchapter 907 for information on how to report a transaction that was omitted.

After reviewing the summary report, if you find it necessary to correct information previously submitted on an *Employee Transaction Report* or *Additional Contributions Report*, prepare corrections according to instructions in Chapters 8 and 11.

A sample reconciliation form is provided in Subchapter 908 (Exhibit 3) for your optional use. You may want to photocopy Exhibit 3 and use it as a worksheet when completing your reconciliation.

You are not required to submit a reconciliation report to ETF. However, you may submit a copy that will assist ETF staff in completion of your WRS reconciliation.

When we have processed your periodic and annual transactions (including additional contributions) we will reconcile the earnings by employment category to the earnings by employment category reported on your twelve monthly remittance reports including additional contribution reports and contact you if a discrepancy exists.

#### Completing the Reconciliation

A. For each employment category, determine the calendar year earnings and additional contributions for:

1. All employees reported on the Annual Transaction Report and *Additional Contributions Report*.
2. The employees shown on the summary of employee transactions and additional contributions (Jan.-Nov.) provided by ETF.
3. Any outstanding *Employee Transaction Reports* and *Additional Contributions Reports* submitted by ETF late in the calendar year that do not appear on the summary report.

NOTE: Care must be taken to include only those transactions that apply to the calendar year being reported. Remember that an employee that terminates employment in December but is not paid final earnings until January must be treated as an active employee on the annual report. An *Employee Transaction Report* is then submitted in January certifying the employee's termination date and reporting the final earnings paid in January.

B. Exhibit 3 provides a reconciliation form for your optional use. Total the amounts by employment category for each column on the Transaction Detail Summary. Then enter the totals in the "TOTAL" blocks for each category of employment on the reconciliation form.

NOTE: Even though you do not report contributions deducted from employees on the monthly remittance reports you must reconcile the amounts recorded as being deducted from the employees on your own records with what was reported as Employee Paid Employee Required Contributions and Employee Paid Benefit Adjustment Contributions on the transaction reports.

#### **907 How To Report Transactions Omitted From or Appearing in Error on the Annual Report**

Employee transactions that were not reported during the year (for new hires, terminations, employment category changes, etc.) may be submitted with the annual report on a separate transaction page. Complete these transactions in accordance with instructions below.

**A. Adding Omitted Employees**

Occasionally an employee who is eligible to participate is not included on the preprinted annual report. This may occur because a *WRS Enrollment* (ET-2316) was not submitted for the employee or because ETF received the enrollment after your annual report was preprinted.

Omitted employees must be added to the annual report, with the necessary coverage data, on the last page of the appropriate employment category. If a *WRS Enrollment* (ET-2316) has not been submitted for the employee, complete one and send it to us immediately.

**B. Terminated Employees Listed on the Preprinted Report**

Terminated employees will appear as active on the preprinted annual report if no termination transaction on an *Employee Transaction Report* has been submitted, or if the transaction report is received after the annual report is preprinted.

If you have already submitted a transaction report for the terminated employee, line out the Social Security Number and name on the preprinted report and, in the space following, indicate "Terminated", the employee's termination date and the notation "Submitted Previously."

If an *Employee Transaction Report* has not been submitted for the terminated employee, complete a transaction entry on a blank transaction report (to allow space for reporting address). Then, line out the employee's Social Security number and name on the preprinted report, and indicate "Reported on Separate Transaction Report" in the space following. Include the added transaction report when submitting your annual report. Remember to submit any added employee termination transactions on separate pages by employment category.

**C. Unreported Employment Category Changes**

If an employment category change was not reported when it occurred during the year, the employee's name will be preprinted on the report under the former employment category. On this entry, report the hours, earnings and employee-paid contributions for the former category, and also perform the following:

- Change the 00 Action Code to Action Code 10.
- Change the Action Date to the last day in former category.
- Enter the new category code in the "New Empl Code" column.

Next, add a line entry to report the hours, earnings and any employee-paid contributions for the current employment category and enter the following:

1. Employee Social Security number
2. Employee Name (Last, First, Middle Initial)

3. Current Employment Category in "Empl Cat" Column
4. Action Code of 00
5. Action Date of 12/31/CCYY

**D. Leave of Absence**

If the employee is listed on the preprinted annual report and this employee is on leave at year-end, perform the following:

- Change the 00 Action Code to one of the annual leave action codes (see Subchapter 905).
- Cross off the 12-31-CCYY action date.
- Enter the last earnings date.
- Report the hours, earnings and any employee paid contributions that correspond to the last earnings date.

**E. Name Changes**

If the employee's name is different than the name listed on the preprinted report, complete an *Employee Identification/Change* form (ET-2810) according to the instructions in Chapter 5. Crossing off the name and entering a new name on the Preprinted *Employee Transaction Report* will not change the name on the individual's WRS record.

**908 Sample Exhibits**

**EXHIBIT 1A: Sample Annual Transaction Report**

Department of Employee Trust Funds  
WISCONSIN RETIREMENT SYSTEM  
P.O. Box 7931 — Madison, WI 53707-7931

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

**EMPLOYEE  
TRANSACTION REPORT**

Report Date (MM/DD/CCYY)  
12/31/1998

Page No.  
69-036 0000-000

Employer Name  
Wisconsin Public Employer

Employer Identification No.  
69-036 0000-000

Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEACHERS/DOGSBORN & SUPPORT PERSONNEL ONLY 1-1-83 THRU 8-31-91		Calendar Year to Date		Deducted from Employee		Addl. Contr.? X if yes	
					Hours of Service	EARNINGS Dollars	Hours of Service	EARNINGS Dollars	Employee Required Contribution Dollars	Benefit Adjustment Contribution Dollars		
SS# 999-99-9999 Adams, Amy	00	12/31/1998					2096.00	15175 00			182 10	
888-88-8888 Brown, Betty (Address)	00	12/10/1998					2080.00	22335 00			268 02	
SS# 777-77-7777 Carlson, Cecil	03	12/31/1998					1040.00	10400 00				
666-66-6666 Davis, Darla	03	12/31/1998					2090.00	30500 00				
SS# 555-55-5555 Eugene, Edwin	03		11/23/97									
444-44-4444 Farnsworth, Frank	03		9/13/1998				1020.00	14000 00				
SS# 333-33-3333 Goode, George	10	12/31/1998				896.00	1647.00	42900 00	2145 00			X
222-22-2222 Hartman, Hermina	10	12/31/1998				895.00	1648.00	40200 00	2010 00			
SS# 111-11-1111 Ikeson, Ivy	10		5/29/1998			832.00	832.00	16425 00	821 25			
001-01-0001 Jansen, Jacob	10	12/31/1998				440.00	890.00	14500 00	725 00			
SS# 002-02-0002 Karsten, Kara	12	12/31/1998				895.00	1648.00	35200 00	1760 00			
						3958.00	14991.00	241635 00	7461 25		450 12	

Understand that Wis. Stat. § 943.352 provide criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.

**PAGE TOTALS**

Employer Agent Signature  
(Agent Signature)

Prepared by  
(Name)

Date (MM/DD/CCYY)  
(Date)

Telephone No.  
(Tele. Number)

If the employee has additional contributions, X this box and attach the Additional Contributions Report form ET-2535 showing the contribution amounts.

EXHIBIT 1B: Sample *Additional Contributions Report*ET-2535 (REV 4/98)

**EXHIBIT 1C: Reporting Year-End Termination**

When an employee terminates employment in December, these steps should be followed:

1. The report year date must correspond to the year in which earnings were actually paid.
2. Earnings paid to the employee during a calendar year should be reported on the annual report with an action date of 12/31/[year paid], action code of 00 and report date of 12/31/[year paid] (same date as the action date). (See Exhibit 1A.)
3. The employee's final earnings (sometimes referred to as a payroll lag or balance of contract) that were paid by the employer in January following the termination date should be reported on a separate transaction report. The report date is the date that the payroll was paid. The action date is the December termination date. The action code is 01.
4. The contributions will be credited to the appropriate year based on the report date.

**EXAMPLE:** Employee terminates employment on December 18, 1998 and receives a final paycheck on January 8, 1999. The employee's earnings paid in 1998 should be reported on the annual report with an action date of 12/31/1998, action code of 00 and report date of 12/31/1998. The employee's final earnings paid on January 8, 1999 should be reported on a separate employee transaction report with the report date of January 8, 1999, action date of December 18, 1998 and action code of 01. The contribution rates for this 1999 transaction will be based on 1999 rates.

See example on next page.





EXHIBIT 2A – Summary of *Employee Transaction Reports* and *Additional Contribution Reports* for a School District

REPORT ID: EE985  
PROGRAM ID: TR635P64  
REQUEST NUMBER: 7063

PAGE NO.: 1  
RUN DATE: 12/13/98  
RUN TIME: 12:59:45

DEPARTMENT OF EMPLOYEE TRUST FUNDS  
WISCONSIN EMPLOYEE BENEFIT SYSTEM  
EMPLOYER ANNUAL RECONCILIATION  
EMPLOYEE TRANSACTIONS

EMPLOYER NO: 1234567 EREHWON VILLAGE SCHOOL DISTRICT

EMPLOYMENT CATEGORY: 12

SS NO	EMPLOYEE NAME	AC	ACTN DATE	LAST EARN DT	NC	HOURS	FISCYR EARNINGS	HOURS	CAL YEAR EARNINGS	EMPE PAID EERC	BAC
123-45-6789	APPEL	60	12/01/98	00/00/00							
987-65-4321	BOSC	01	06/01/98	06/01/98		749.00	8018.73	749.00	8,018.73		
		81	06/01/98	06/01/98		100.00		100.00			
	-ALL-					849.00	8018.73	849.00	8,018.73		
EMPLOYMENT CATEGORY TOTAL											
						849.00	8018.73	849.00	8,018.73		

EMPLOYMENT CATEGORY: 10

608-66-3285	AXOLOTL	01	06/20/98	06/20/98		1,093.00	26,632.59	1,093.00	26,632.59	1,331.63	319.59
414-27-4238	CARPE	01	06/01/98	06/01/98		820.00	8,018.73	820.00	8,018.73	400.94	96.22
555-11-1299	DIEM	60	03/01/98	00/00/00							
862-47-6151	MAHAYANA	01	06/03/98	06/03/98		872.00	8,018.73	872.00	8,018.73	400.94	96.22
EMPLOYMENT CATEGORY TOTAL											
						2,785.00	42,670.05	2,785.00	42,670.05	2,133.51	512.03

REPORT ID: EE985  
PROGRAM ID: TR635P64  
REQUEST NUMBER: 7063

PAGE NO.: 1  
RUN DATE: 12/13/98  
RUN TIME: 12:59:45

DEPARTMENT OF EMPLOYEE TRUST FUNDS  
WISCONSIN EMPLOYEE BENEFIT SYSTEM  
EMPLOYER ANNUAL RECONCILIATION  
ADDITIONAL CONTRIBUTIONS

EMPLOYER NO: 1234567 EREHWON VILLAGE SCHOOL DISTRICT

SOCIAL SECURITY NUMBER	PARTICIPANT NAME	EMPLOYEE PAID FIXED	EMPLOYEE PAID VARIABLE	EMPLOYER PAID FIXED	EMPLOYER PAID VARIABLE	TAX DEFERRED FIXED	TAX DEFERRED VARIABLE
608-66-3285	AXOLOTL	.00	.00	.00	.00	1,400.00	2,800.00
555-11-1299	DIEM	.00	.00	.00	.00	1,500.00	1,500.00
EMPLOYER ADDITIONAL TOTAL				0.00	0.00	2,900.00	4,300.00
ADDITIONAL GRAND TOTAL							7,200.00

EXHIBIT 2B: Summary of *Employee Transaction Reports and Additional Contribution Reports* for a City

REPORT ID: EE985  
PROGRAM ID: TR635P64  
REQUEST NUMBER: 7063

DEPARTMENT OF EMPLOYEE TRUST FUNDS  
WISCONSIN EMPLOYEE BENEFIT SYSTEM  
EMPLOYER ANNUAL RECONCILIATION  
EMPLOYEE TRANSACTIONS

EMPLOYER NO: 7654321 CITY OF SOMEWHERE

EMPLOYMENT CATEGORY: 00

SS NO	EMPLOYEE NAME	AC	ACTN DATE	LAST EARN DT	NC	HOURS	FISCYR EARNINGS	CAL YEAR EARNINGS	EMPE PAID EERC	BAC
123-45-6789	APPEL	60	12/01/98	00/00/00						
987-65-4321	BOSC	01	06/01/98	06/01/98				749.00	8,018.73	
		81	06/01/98	06/01/98				100.00		
	-ALL-							849.00	8,018.73	
EMPLOYMENT CATEGORY TOTAL										
EMPLOYMENT CATEGORY: 03										
608-66-3285	AXOLOTL	01	06/20/98	06/20/98				1,093.00	26,632.59	1,331.63
414-27-4238	CARPE	01	06/01/98	06/01/98				820.00	8,018.73	400.94
555-11-1299	DIEM	60	03/01/98	00/00/00						96.22
862-47-6151	MAHAYANA	01	06/03/98	06/03/98				872.00	8,018.73	400.94
EMPLOYMENT CATEGORY TOTAL										
								2,785.00	42,670.05	2,133.51
									96.22	512.03

REPORT ID: EE985  
PROGRAM ID: TR635P64  
REQUEST NUMBER: 7063

DEPARTMENT OF EMPLOYEE TRUST FUNDS  
WISCONSIN EMPLOYEE BENEFIT SYSTEM  
EMPLOYER ANNUAL RECONCILIATION  
ADDITIONAL CONTRIBUTIONS

EMPLOYER NO: 7654321 CITY OF SOMEWHERE

SOCIAL SECURITY NUMBER	PARTICIPANT NAME	EMPLOYEE PAID FIXED	EMPLOYEE PAID VARIABLE	EMPLOYER PAID FIXED	EMPLOYER PAID VARIABLE	TAX DEFERRED FIXED	TAX DEFERRED VARIABLE
608-66-3285	AXOLOTL	1,400.00	2,800.00	.00	.00	.00	.00
555-11-1299	DIEM	1,500.00	1,500.00	.00	.00	.00	.00
EMPLOYER ADDITIONAL TOTAL		2,900.00	4,300.00	0.00	0.00	0.00	0.00
ADDITIONAL GRAND TOTAL		7,200.00					

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DEPARTMENT OF EMPLOYEE TRUST FUNDS  
WISCONSIN EMPLOYEE BENEFIT SYSTEM  
EMPLOYER ANNUAL RECONCILIATION  
ADDITIONAL CONTRIBUTIONS

EMPLOYER NO: 7654321 CITY OF SOMEWHERE

PAGE NO.: 1  
RUN DATE: 12/13/98  
RUN TIME: 12:59:45

EXHIBIT 3: Reconciliation Form (For optional use)

NOTE: This table is for your optional use. There is no need to submit a copy of this table to ETF.

Categories					
	00, 01, 12	02, 05, 06, 07, 08, 09, 11	03	04	10
<b>EARNINGS Reported On MONTHLY REMITTANCE REPORTS: (ET-1515)</b>					
January through October					
November + December					
<b>TOTAL</b>					
<b>EARNINGS Reported On EMPLOYEE TRANSACTION REPORTS: (ET-2533)</b>					
Transaction Summary Listing					
Post Summary Transactions					
Annual Report					
<b>TOTAL</b>					
<b>ADDITIONAL CONTRIBUTIONS Reported On:</b>					
Monthly Remittance Reports (ET-1515)					
Transaction Summary + Annual Report (ET-2535)					